



PAPERWORK REDUCTION NOTICE: Forms C-3200 and C-3204 are issued under P.A. 167 of 1993, 94 of 1997 and 281 of 1997, all as amended. Filing is mandatory. See penalty and interest provisions. Form C-3094 is issued under P.A. 167 of 1993 and 94 of 1997, both as amended. Filing is voluntary.

Forms and Instructions for:

**Sales Tax, Use Tax
Income Tax Withholding and
Single Business Tax Estimates**

Forms also enclosed:

**Sales, Use and Withholding Taxes Annual Return and
Power of Attorney.**

Important News

Accelerated Tax Payments. Taxpayers who pay more than \$480,000 in *withholding* tax each year are also required to pay this tax more frequently. If you are an accelerated filer, you are required to pay withholding taxes by EFT. We encourage all accelerated withholding accounts to take advantage of EFT convenience and file *all* your taxes by EFT as this will eliminate the need to file monthly returns.

Filers who pay more than \$720,000 in *sales or use tax* each year must pay their sales **and** use taxes more frequently. They must also make these payments using EFT. If this applies to you and you have not been contacted by Treasury, or you would like more information about accelerated payments, call 517-373-3190 to request *Questions and Answers About Paying Your Sales and Use Tax on an Accelerated Basis*.

New for January 1, 1999, if you pay your sales tax on an accelerated basis:

- You are now required to make your transmissions for your tax liability as follows:
 1. The first transmission of 50% of your current month tax liability will be due on or before the 15th day of the current month.
 2. A second transmission of 50% will be due on or before the last day of the current month.
 3. A reconciliation (third) payment will be due on the 15th day of the subsequent month.
- There is no maximum dollar amount of discount per month. The minimum discount of \$6.00 is still applicable.
- The discount $\frac{3}{4}$ of 1% (x .0075) is no longer applicable. All discounts will be calculated at $\frac{1}{2}$ of 1% (x .005).

Sales Tax License Fee Due Date. This fee is now due with your annual return on February 28th instead of with your June return. The license still expires in June, but the license in your coupon book is valid until June of the following year.

Annual Return Label. Your annual return is no longer personalized. Instead, we have provided you a label printed with your personal tax information on the cover of your coupon book. Remove the label and place it on your annual return to be sure your return is credited properly to your account.

Filers Who Pay Just Once a Year will find our abbreviated instructions easier to follow. These instructions are for taxpayers who have no deductions. They start on page 25.

Address or Business Changes. Use the *Notice of Change or Discontinuance* form in your coupon book to make address or business changes. **Do not write the information on the return.** Changes written on individual returns will likely be overlooked.

Mailing and Phone Information

Mail each form to the address printed on that form.

If you have **technical questions** (taxability of items, law changes, etc.), call 517-373-3190. Deaf, hearing or speech-impaired persons may call 517-373-9419 (TTY only).

If you have **questions about your specific account** (credits, assessments, preparing your return, penalty waivers, etc.), please call the SUW Account Services Section at 517-373-0884. If you have any questions on your existing EFT account, call (517) 241-3139. Our address is:

**EFT Unit
Sales, Use and Withholding Taxes
Michigan Department of Treasury
Lansing, Michigan 48922**

To direct your questions more efficiently, we now have an automated phone system. Listen carefully to all options before making your selection so your call can be routed to the right place the first time.

If you prefer to **write to us**, mail your letters to:

**Sales, Use and Withholding Taxes Division
Michigan Department of Treasury
Lansing, Michigan 48922**

Do not write to the mailing addresses on your returns. Be sure your account number is on all checks and letters.

TOP 10 MISTAKES TAXPAYERS MAKE

1. Incorrectly entering gross sales figures on the sales tax due line of the return.
2. Using a tax line as a subtotal line on the return.
3. Changing the information on a return or using another taxpayer's return as their own.
4. Not sending a return when there is no tax due.
5. Claiming a single business tax on the *Combined Return for Michigan Taxes* but submitting the payment using the Single Business Tax Estimate form.
6. Incorrectly calculating the early payment discount.
7. Not notifying the department of a change in address or change in accountants.
8. Mailing more than one return for the same month.
9. Mailing a payment for an account without a return.
10. Placing a credit instead of a zero (0) on the tax due line of the return when credits are due.

General Information About Sales Tax, Use Tax and Income Tax Withholding

Who must register and file returns?

Businesses that make retail sales or hire employees must file periodic returns to pay the sales (or use) and the withholding taxes due. Treasury sets a monthly, quarterly or annual filing frequency depending on how much you owe. Your coupon book has the correct number of forms you need.

Your filing frequency may change over time. When it does, Treasury will notify you and send you the necessary forms. If you file only once annually and your accumulated sales, use and withholding taxes become \$750 or more, you must notify Treasury immediately. We will change your filing status and provide you with the appropriate tax returns.

Sales Tax

You must register to pay sales tax if you make retail sales of goods in Michigan such as food, shoes, toys, clothes or appliances.

Qualified nonprofit organizations. If your sales are less than \$5,000, you do not need to collect or pay sales tax. But any tax you do collect must be paid to Treasury regardless of the amount of gross sales. For example, if you expect your gross sales to be \$6,500 and collect sales tax, but later find your gross sales were only \$4,000 you must pay the sales tax collected to Treasury. See the worksheet instructions for line 5i on page 6. You must register even if the items you sell are not taxable. For more information, see page 26 to order *Revenue Administrative Bulletin 1995-3* or contact the technical unit at 517-373-3190.

Use Tax on Sales & Rentals

You must register and pay use tax if you:

- are doing business in Michigan but do not have a retail location in Michigan;
- voluntarily collect use tax for your customers;
- sell telephone, telegraph and other leased wire communications services;
- rent hotel and motel rooms or other accommodations; or
- lease tangible personal property to Michigan customers from a Michigan or an out-of-state location.

Use Tax on Purchases

Almost every business has a use tax liability. You must pay use tax on your purchases if you:

- buy goods from out-of-state, unlicensed vendors;

- buy inventory for resale on which no tax is due, then remove items from that inventory for personal or business use;
- use the items you buy for resale to make gifts for friends and family or for other personal uses.

Income Tax Withholding

You must register and pay income tax withholding amounts if you:

- pay wages to an employee; or
- withhold income tax amounts from other kinds of payments (like lottery winnings, insurance payments, retirement income, etc.).

For complete withholding information see the *Michigan Income Tax Withholding Guide*.

If you are self-employed, you must report and pay the tax quarterly using *Michigan Estimated Individual Income Tax Voucher* (MI-1040ES). This applies only if you expect your annual tax to be more than \$500. If not, you may pay your income tax on the *Michigan Individual Income Tax Return* (MI-1040). For more information, call 1-800-367-6263.

Which form should I file and when should I file it?

With this booklet you received forms personalized with your business name and account number. The forms are: a discount voucher (for monthly filers only), a monthly (or quarterly) return, an annual return and a notice of change in your business status. Some of these forms may not apply to you. A description of the forms and their purposes follows.

Combined Return for Business Taxes. Annual filers and EFT filers do not use this return. Monthly and quarterly filers who choose to file on paper use this form. Monthly and quarterly filers must send either an EFT or a paper return even if no tax is due. If you owe no tax, send a zero EFT transmission or indicate zero tax due on your return.

This return and payment are due on or before the 15th of the month following the tax period (month or quarter). If the 15th falls on a holiday or weekend, the due date is the first business day following the weekend or holiday.

When you file the paper return, you need to complete only one form and ***write one check*** for sales, use, withholding and single business taxes.

Annual Return for Sales, Use and Withholding Taxes. All sales tax, use tax and income tax withholding filers **must** file this return each year, even if no tax is due. This is the only return required from small businesses that file once a year. For taxpayers who submit monthly or quarterly returns, this return balances the tax due for the year with the monthly or quarterly payments made during the year. **Do not use the annual return instead of your monthly or quarterly returns.** This return and payment are due February 28th.

Notice of Change or Discontinuance. Use this form to notify Treasury of any change in your account. You must report:

1. Change in mailing address.
2. Change in legal business address.
3. Change in account number.
4. Going out of business.
5. Sale of all or part of a business.
6. Sale of a business but operating another business.
7. Change of ownership, i.e., adding a partner or incorporating.
8. Change in seasonally active months.

More About the Discount Voucher

Who should use the discount voucher? The voucher is only used by filers who pay **part of their tax** early. If you pay all your tax early, use the return; you will still get your full discount. If you use a voucher to make an early payment, you must still file a return, even if your balance due is zero.

Discount Payment Voucher (for sales and use taxes). See page 9 for a full explanation of how to use the discount voucher. Monthly filers who owe less than \$1,200 in sales or use tax, quarterly filers and taxpayers who file just once a year **do not use this voucher.**

Why can't I take the discount on the full tax paid at the 6 percent rate? When the tax rate increased to 6 percent, the law required 100 percent of the 2 percent increase to go to the school aid fund. Therefore, the additional 2 percent cannot be discounted. To help clarify this we added charts to the instructions.

What if I don't have returns?

Not having returns does not relieve you of your obligation to pay timely. Send us a letter with your payment. Include in the letter your name, address, account number, return period and the amount and type of tax involved. We will forward forms to you as quickly as possible.

What if I pay late or don't pay enough?

Returns filed late or without payment of tax due are subject to both penalty and interest. Instructions for worksheet line 20 explain how to figure penalty and interest on monthly or quarterly returns. Instructions for worksheet line 29 explain how to figure penalty and interest on annual returns. Additional penalties may be charged for failing to meet statutory requirements.

If we do not receive your return, Treasury will estimate your tax and bill you. Also, late filing of a return may result in an immediate assessment and possible legal action to collect unpaid taxes.

Legal action may include filing liens on real and personal property, levying on bank accounts or receivables, seizure and sale of assets and cancellation of your sales tax license. Business owners and corporate officers may be held personally responsible for unpaid taxes.

Monthly and quarterly taxpayers who fail to file the annual return are liable for a penalty of \$10 per day from the due date until the return is filed. Maximum penalty is \$400.

License or Registration

The sales tax license is renewable each year for a \$1 fee. All filers pay this fee with the annual return due February 28th. Use tax and income tax withholding registrations are continuous and don't need to be renewed.

Use your sales tax license only to buy property exempt for resale in your business. You **may not** use the license to purchase goods and supplies for your own use, unless you are paying the use tax on your return. See page 3 for more information about use tax.

Sales tax licensees who buy goods for resale must furnish their suppliers with the number printed on their sales tax license and a written statement that the goods are intended for resale. The number consists of one letter followed by your account number.

Taxpayer's Account Number

If you had a federal employer identification number (FEIN) when you registered, your taxpayer account number is your FEIN. If you did not have an FEIN number when you registered, you have been assigned a Treasury (TR) number. In some instances, a Michigan Establishment (ME) number has been assigned.

You may have been assigned both an ME number and an FEIN, or multiple ME numbers. You can keep

your tax accounts accurate by filing separate returns for each account number.

Amended Returns

To file an amended return, send a copy of the original worksheet with the corrected tax figures highlighted. Write your account number on your letter, your worksheet and your check if more tax is due.

Credits

If you overpaid your taxes and have a credit, carry your credit forward on your worksheets until you have an amount due. **Do not put a credit on your return; it may cause an assessment.** When filing a return for a period in which you have a credit, write zero (0) on the tax due line of the return. See instructions for worksheet line 23.

Gasoline Retailers and Wholesalers

Complete your *Combined Return for Michigan Taxes* or voucher first; then carry forward your payment figure to your *Gasoline Retailer Supplemental Report* (2189, formerly C-3238) or to your *Gasoline Supplier and Wholesale Distributor Prepaid Sales Tax Report* (429, formerly C-3239) and complete as instructed.

Attach your supplemental report to your return. Be sure your business name and account number are on all supplemental reports. This will ensure that you are credited properly for prepaid sales tax on gasoline.

The credit will reduce the amount of tax you will pay with your monthly or quarterly tax returns. Any credit above your tax due can be applied to your start-up loan from December 1983, or you may write us to request a refund.

Seasonal Taxpayers

You must file a return for each of the seasonally active months shown on your returns, **even if no tax is due.** Also, if you make sales or pay wages during the months when you are normally closed, you must file returns for those months. Write the return period on one of the extra coupons in your set of forms.

Returns Due After Selling or Quitting Business

All taxpayers must submit a final monthly or quarterly return within 15 days after the date of selling or quitting business. **Your last annual return is due within 30 days after selling or quitting business.** An employer must provide his or her employees with wage and tax statements (W-2 forms) and report W-2

information to the state within 30 days after the last payment of wages. Contact the Tax Clearance Section at 517-334-8189 to be sure all debts have been satisfied.

Easier Worksheets

This book includes the instructions and worksheets you need to calculate your tax due and prepare returns for sales, use and withholding (SUW) taxes. Most taxpayers collect and pay tax at only the 6 percent rate and don't need a worksheet with a 4 percent column any more. Taxpayers who still collect at the 4 percent rate will receive a different set of worksheets in January. If you don't receive the worksheets and need them, contact the Sales, Use and Withholding Division at the address listed in the "Mailing and Phone Information" section.

We also simplified your worksheets by moving the discount calculation off the worksheet and into the instructions. See the charts on pages 7 and 25.

Keep the completed worksheets for your records and for possible audit. Do not file your worksheet in place of filing a monthly, quarterly or annual return. Filing the wrong form delays crediting your account.

Would You Consider EFT?

EFT means electronic funds transfer. If you choose to make all your payments by EFT, Treasury waives the monthly or quarterly requirement for a paper return. You simply transmit your payment each **month** and avoid the hassle of filing a return. If you would like more information about EFT, call us at 517-373-8547.

Save Your Instruction Book. To reduce waste, we have created an instruction book you can use from year-to-year. Please do not throw this book away at the end of the year. We may not mail new books next year. As always, we will send a book on request.

DUE DATES

Discount Voucher	7th
Monthly/Quarterly Return	15th
Annual Return	Feb. 28
W-2s	Feb. 28

Line - by - Line Instructions for Your Monthly and Quarterly Worksheets

Taxpayers filing withholding only, start on line 17. Taxpayers who file once annually, go to page 23.

Line 1. Gross Sales

Column A, Use Tax on Sales & Rentals - This line is for out-of-state retailers who do not have retail stores in Michigan. Enter total sales of tangible personal property including cash, charge and installment transactions.

Column B, Sales Tax - Enter total of all sales of tangible personal property including cash, charge and installment transactions.

Line 2. Rentals

Column A - Lessors of tangible personal property who pay use tax on rental receipts must enter rental income. Also enter total hotel and motel room rentals.

Column B - Does not apply.

Line 3. Telecommunications Services

Column A - Enter gross income from telephone, telegraph and similar telecommunications services.

Column B - Does not apply.

Allowable Deductions

Use lines 5a - 5j to deduct nontaxable sales you made from gross sales. Deductions taken for tax exempt sales must be substantiated in your records. See *Revenue Administrative Bulletin 1996-6* for more information.

Line 5a. Resale

Enter sales of tangible personal property to other licensed retailers which will be resold by that retailer. You need the buyer's claim of resale and sales tax license number to support this deduction.

Line 5b. Industrial Processing/ Agricultural Producing

Enter sales of tangible personal property to persons entitled to exemption as industrial processors or agricultural producers. The property sold must be for direct use in producing a product for eventual sale. A signed statement of exemption is required from the buyer.

Line 5c. Interstate Commerce

Enter sales made in interstate commerce. To claim such a deduction, the property must be sold in Michigan then delivered to the purchaser out of state by you. Property transported out of state by the purchaser does not qualify under interstate commerce. You must keep documentation of shipment out of state to support this deduction.

Line 5d. Exempt Services

Enter charges for nontaxable services billed separately such as repair or maintenance, if these charges were included in gross receipts on line 1. Any costs incurred before the property is transferred to the buyer (including shipping, handling and delivery charges) are not considered services and are taxable.

Line 5e. Tax paid to the Secretary of State

Column A - Does not apply.

Line 5e, Column B - Enter sales by licensed vehicle dealers (not including tax) of vehicles and mobile homes on which you paid sales tax to the Secretary of State.

Line 5f. Food for Human/ Home Consumption

Enter total of retail sales of grocery-type food. Prepared food intended for immediate consumption is taxable.

Line 5g. Bad Debts

Column A - Does not apply.

Column B - You may deduct the amount of bad debts if the bad debt was documented as a taxable transaction in your records.

Line 5h. Gasoline Tax

Column A - Does not apply.

Column B - Retailers may deduct the Michigan motor fuel taxes that were included in gross receipts on line 1 and paid to the state or the distributor.

Line 5i. Other Deductions

Include deductions not covered in items 5a - 5h on this line.

Examples of deductions are:

- Credits allowed customers for voluntary return of merchandise previously sold and originally subject to sales tax. Full credit, including tax charged, must be granted to the customer. Repossessions are not allowable credits.
- Direct sales to the United States Government, State of Michigan or its political subdivisions. Enter direct sales not for resale to churches, schools, hospitals and homes for the care of children and the aged, provided such activities are nonprofit and payment is from the funds of the exempt organization. An exemption certificate is required.
- Sales to contractors of materials which will become part of a finished structure for a qualified exempt nonprofit hospital, qualified exempt nonprofit housing entity or church sanctuary. Obtain a signed written statement of exemption.
- Sales to companies who claim direct payment of use tax to the State of Michigan. Such companies must have a sales tax license or use tax registration, and have

a letter from Treasury specifically granting direct payment authority.

- Purchases for resale on which sales or use tax was paid to the supplier.
- Qualified nonprofit organizations may take a deduction of their sales if total sales are less than \$5,000. If total sales are \$5,000 or more, the entire amount of sales is subject to tax. For qualifications see RAB 1995-3.

Line 5j. Tax in Gross Sales

Column A - Does not apply.

Column B - Complete this line only if you have tax included in your gross sales. Subtract the sum of lines 5a through 5i from the gross sales in each column. Divide the result in the 6 percent column by 17.6667 and enter on line 5j.

Line 5k. Total Deductions

Enter total of lines 5a through 5j.

Line 6.

Subtract line 5k from line 4 to determine the sales subject to tax.

Line 8.

Multiply the amount on line 6 by the appropriate tax rate for that column and enter on line 8.

Line 9.

If you collected more tax than the amount on line 8, enter the difference on line 9.

NOTE. Annual taxpayers: Go to line 10 under instructions for filing annual return on page 23.

Line 10. Total Tax Due

Add lines 8 and 9 and enter total. If

Line 11: Figuring Your Discount

You can receive a discount by filing your sales or use (on sales & rentals) taxes early or timely. Any portion of taxes paid by the 7th of the month are discounted 3/4 of 1 percent. Taxes paid between the 7th and the 15th (including the 15th), are discounted 1/2 of 1 percent. **The discount applies only to the first 4% collected, not on the entire 6%.** Use the first chart to see if you need to do any calculation. If you do, use the second chart to figure your discount. Complete the chart once for use tax and once for sales tax.

Chart 1

Monthly Filers

If your tax is less than \$9, complete Chart 2

Paying by the 7th If your tax is \$9 - \$1,200 enter \$6 on worksheet line 11
If your tax is more than \$1,200 complete Chart 2

Paying by the 15th If your tax is \$9 - \$1,800 enter \$6 on worksheet line 11
If your tax is more than \$1,800 complete Chart 2

Quarterly Filers

If your tax is less than \$27, complete Chart 2

Paying by the 7th If your tax is \$27 - \$3,600 enter \$18 on worksheet line 11
If your tax is more than \$3,600 complete Chart 2

Paying by the 15th If your tax is \$9 - \$5,400 enter \$18 on worksheet line 11
If your tax is more than \$5,400 complete Chart 2

Chart 2

Paying by the 7th? (maximum \$20,000)

Amount you are paying early \$ _____
x .6667

STOP. See below.*
x .0075

Discount Amount = \$ _____
Enter on worksheet line 11

Paying by the 15th? (maximum \$15,000)

Amount you are paying timely \$ _____
x .6667

STOP. See below.*
x .005

Discount Amount = \$ _____
Enter on worksheet line 11

* If you pay your tax monthly and this amount is \$6 or less, enter this amount on your worksheet line 11.

If you pay your tax quarterly and this amount is \$18 or less, enter this amount on your worksheet line

11. All others, finish the chart.

line 10 is zero or you are not paying by the 15th of the month or quarter, skip line 11 (discounts). Enter the amount from column B on the sales tax line on your return. Enter the amount from column A on the use tax (sales/rentals) line on your return.

Line 11. Use the charts on page 7 to figure your discount. Enter the amount from your worksheet on the discount line of your voucher or on the appropriate line for sales or use tax discount on your return. Enter separate amounts for use tax and sales tax.

The maximum discount for payments made between the 7th and the 15th is \$15,000 per tax. If you paid part of your tax on or before the 7th, the total combined discount allowed is \$20,000 per tax. If you were open for business for only part of a month or quarter and you take the minimum discount, multiply the discount by the number of days you were open for business, then divide the result by the number of days in the period (30 or 90).

Use Tax - Purchases Only (see page 3)

Line 14. Enter purchases which were taxable at the 4 percent rate. This includes:

- Items purchased and received before May 1, 1994;
- Items used in real estate contracts that cannot be changed or withdrawn if the contract was bid before March 15, 1994 and

accepted before June 15, 1994;

- Items purchased in sales or lease agreements made before March 15, 1994 if the agreement cannot be changed or withdrawn or contains a fixed price not subject to change or modification of greater than 15 percent.

Multiply by .04 and enter the tax due on the line at the far right.

Line 15. Enter purchases which were taxable at the 6 percent rate. Multiply by .06 and enter the tax due on the line at the far right.

Line 16. Add lines 14 and 15. Enter this amount on the use tax (purchases) line on your return.

Line 17. Enter gross Michigan payroll for the month or quarter.

Line 18. Enter this amount on the withholding line on your return.

Summary

Line 19. Add lines 13, 16 and 18 and enter the total.

Line 20. If a return is not filed or tax is not paid on time, you must pay a penalty. The penalty is the greater of \$10 or 5 percent of the tax due for the first month or part of month the return or payment is late. Penalty is another 5 percent of the tax due for each additional month or part of a month you fail to file or pay. The maximum penalty is 50 percent. The minimum penalty is \$10 and is due on a late return even when there is no tax due.

You must also pay interest of 1

percent above the prime rate from the day the tax is due until it is paid. The interest rate is adjusted on January 1 and July 1.

Example: A June return is due July 15th. If it is received between July 15th and August 15th, add 5 percent penalty, or \$10 minimum for each tax, plus interest at 1 percent above the prime rate as computed on the total tax due shown on line 19.

Line 21. Single Business Tax Estimate. For information on filing a combined estimate, see page 31.

Line 22. Add lines 19, 20 and 21 and enter total.

DO NOT ENTER CREDIT FIGURES ON THE RETURN.

Using credit figures on these forms may create a tax assessment against you. Carry credits forward on your worksheets instead.

Line 23. Enter any credits for your account on this line.

Line 24. Subtract line 23 from line 22. This is the amount of tax due. Enter this amount on your combined return and make your check payable for this amount.

IMPORTANT: Reduce each of the taxes reported on the combined return to reflect the amount of the credit. If the amount on worksheet line 24 is less than zero, enter zero on your return. Do not put amounts on any other line. Carry the rest of the credit forward to the worksheet for the next filing period.

Filing Instruction for Your Returns and Vouchers

To prepare your returns accurately, complete your worksheet before attempting to complete your return. Each item on the return corresponds to a line number on the worksheet.

Enter your amounts carefully and completely in the boxes provided.

Do not write any messages, credit amounts or symbols (+, -, ()) on the returns or vouchers; our returns are processed by machines and our staff may miss your notes. Instead, use the Notice of Change or Discon-

tinuance or write to us.

Use the *Combined Return for Michigan Taxes* if you are paying all the taxes due at one time either on the 7th or the 15th. If you are paying only part of your tax, use the *Discount Payment Voucher*. The

voucher is a payment form only and does not replace your return. We still require a return, even if no tax is due.

Complete the form carefully and detach it. Make sure you are sending the form for the correct filing period. Make your check payable to the State of Michigan. Do not fold your check or this form. Using a #10 business envelope, mail the form and check to the address printed on the bottom of your return or voucher.

The Discount Voucher.

On the first line, enter the amount of each tax (sales or use) you are paying early. Remember, if you are paying all your tax (even by the 7th), use the monthly/quarterly return.

On the second line, enter the amount of discount for each tax type that you computed using the charts on page 7.

Net tax. Subtract the discount from the amount due.

The Combined Return.

Sales tax. Enter the amount from worksheet line 10B.

Sales tax discount. Enter the amount from worksheet line 11B. Be sure to include any discount you may have taken if you filed a voucher by the 7th.

Use tax (sales/rentals). Enter the amount from worksheet line 10A.

Use tax discount. Enter the amount from worksheet line 11A. Be sure to include any discount you may

have taken if you filed a voucher by the 7th.

Use tax (purchases). Enter the amount from worksheet line 16.

Michigan withholding. Enter the amount from worksheet line 18.

SBT estimates. Enter the amount from worksheet line 21 that you are paying with this return.

Voucher payment. Enter the amount of tax paid early from the total payment line of the discount voucher. This is *not* a credit or subtotal line. Only enter an amount here if you filed a voucher by the 7th.

Penalty & interest. Enter the amount from worksheet line 20.

Total payment. Enter the amount of your check.

Michigan Dept. of Treasury - SUW
160, formerly C-3200 (Rev. 10/98)

Combined RETURN for Michigan Taxes

Account Number	Tax Type	Office Use 2 2
Return Period	Due Date	

Use form C-3479 for all changes.
Do not make address changes on this form.

Taxpayer's Signature	Date
Title	Phone

Mail to: Michigan Dept. of Treasury,
Make checks payable to: State of Michigan.

Please print your numbers like this. Use blue or black ink. 1 2 3 4 5 6 7 8 9 0

Sales Tax	0 1	SBT Estimates	
Sales Tax Discount	0 2	Voucher Payment*	
Use Tax (Sales/Rentals)	0 3	Penalty & Interest	9 9
Use Tax Discount	0 4		9 7
Use Tax (Purchases)	0 5		9 7
Michigan Withholding	0 6		9 7

*Enter the amount paid with a Discount Voucher. This is not a subtotal line.

Total Payment

00 0 000000000 0 0000 0 0
ACCOUNT NO. RETURN PERIOD

Michigan Dept. of Treasury - SUW
161, formerly C-3094 (Rev. 10/98)

Discount VOUCHER for Sales and Use Taxes

Account Number	Office Use 1 2
Return Period	Due Date

Use Taxpayer Account & Filing Information for all changes. Do not make address changes on this form.

Taxpayer's Signature	Date
Title	Phone

Mail to: Michigan Dept. of Treasury,
Make checks payable to: State of Michigan.

Please print your numbers like this. Use blue or black ink. Complete your worksheets before completing this form. 1 2 3 4 5 6 7 8 9 0

USE TAX	SALES TAX
Use tax amount you are paying early	Sales tax amount you are paying early
Discount amount from chart	Discount amount from chart
Use tax minus discount	Sales tax minus discount

Use this voucher only for partial payments made on or before the 7th of the month. If making a full payment, use the regular return.

Total Payment

00 0 000000000 0 0000 0 0
ACCOUNT NO. RETURN PERIOD

General Instructions for Filing Your Annual Sales, Use and Withholding Taxes Return

You must file the annual return if you are registered for sales or use tax or income tax withholding in the State of Michigan. Monthly and quarterly filers must file an annual return on a calendar-year basis (not your fiscal year).

You may have been assigned both an ME number and an FEIN, or multiple ME numbers. To keep your tax accounts accurate, file a separate return for each account number.

If during the year your accumulated sales and use tax and withholding becomes \$750 or more, you must notify Treasury to change your filing status and provide you with the appropriate tax returns.

All annual returns must be signed and dated by the taxpayer or the taxpayer's authorized agent. This may be the owner, partner, corporate officer or officer's agent or association member, officer or agent. No other person may sign for the taxpayer in the taxpayer's

signature box.

W-2 Wage and Tax Statements

You must furnish W-2 statements to your employees by January 31 unless you go out of business or stop being an employer. Any employer who goes out of business or permanently stops being an employer must furnish a completed W-2 to each employee within 30 days after the last wage payment (not January 31).

Wage and tax information for Michigan must be submitted with your annual return by February 28th unless you go out of business or stop being an employer. In these cases, the W-2 information must be submitted within 30 days of the last payment of wages.

You do not need to send *Federal 1099* forms unless they include Michigan withholding information.

Employers with Michigan employees must report W-2 information to the state. If you have 250 or more Michigan employees, you must report using magnetic tapes or diskettes. If you have fewer than 250 employees, you may report using magnetic media or using the state copy of the federal W-2. See page 28 for specifics about magnetic reporting.

Mail your annual return and all W-2 information to:

PAY:

Sales, Use & Withholding
Taxes Division
Michigan Dept. of Treasury
Lansing, MI 48922

REFUND OR CREDIT:

Sales, Use & Withholding
Taxes Division
Michigan Dept. of Treasury
Lansing, MI 48930

Address your tapes or disks to:

Magnetic Media Unit - SUW
Michigan Dept. of Treasury
Lansing, MI 48922.

Line-by-Line Instructions for Preparing Your Annual Return

Note: If you pay only income tax withholding or file once a year and do not have deductions, use the instructions on page 25.

Sales & Use Tax

Lines 1 through 9. Monthly and quarterly filers, in each column add the entries from all your worksheets for the year and enter the totals on the corresponding line on the annual return.

Taxpayers who file once annually, follow the line-by-line instructions for the monthly and quarterly worksheet, beginning on page 6.

Line 10. Add lines 8 and 9 and enter the totals in each column.

Line 11. Taxpayers filing monthly or quarterly, enter the total discounts allowed for the year in each column. Sum the amounts from the monthly or quarterly worksheets lines 11 in each column.

Taxpayers filing once annually receive a discount if the return is filed timely. By law, the discount applies only to two-thirds of the tax collected. Use Chart 3 on page 25 to figure your discount.

If you opened for business late in the year or ended your business early in the year, the \$6 per month discount is allowed only for the months you were in business.

No discount is allowed if the return is filed after February 28th.

Line 12. Net tax due. Subtract line 11 from line 10 and enter the differences in each column.

Line 13. Column B. If you are registered for sales tax, enter \$1 on your worksheet.

Line 14. Enter the total amount of each tax paid after discounts during the report year. Be sure to include the amount from your gasoline retail or gasoline supplier and wholesale reports. Do not include any penalties or interest paid. This amount should be the total of all payments for the year

from your monthly/quarterly worksheets lines 12 (both rate columns).

Use Tax on Purchases Only

Line 15: Enter purchases which were taxable at the 4 percent rate. These items are:

- Items purchased and received before May 1, 1994;
- Items used in real estate contracts that cannot be changed or withdrawn if the contract was bid before March 15, 1994 and accepted before June 15, 1994;
- Items purchased in sales or lease agreements made before March 15, 1994 if the agreement cannot be changed or withdrawn or contains a fixed price not subject to change or modification of greater than 15 percent.

Multiply by .04 and enter the tax due on the line at the far right.

Line 16: Enter purchases which were taxable at the 6 percent rate. Multiply by .06 and enter the tax due on the line at the far right.

Line 18: Enter the use tax on purchases paid during the year. This amount should be the total of all payments for the year from your monthly/quarterly worksheets lines 16.

Income Tax Withholding

Line 19. Enter your gross Michigan payroll and other taxable compensation for the year.

Line 20. Enter the number of W-2 statements plus 1099s and 1099Rs with Michigan withholding that you are submitting for the year.

Line 21. Enter the total Michigan income tax withheld for the year as shown on the W-2 statements.

Line 22. Enter the total Michigan income tax withheld that was paid on your monthly or quarterly returns. This should be the total of line 18 on all your worksheets for the year. (Do not include penalty and interest.)

Summary

Line 23. Total the taxes due. Add lines 12, 13B, 17 and 21 and enter the total here.

Line 24. Total taxes paid. Add lines 14, 18 and 22 and enter the total here.

Line 25. If line 24 (tax paid) is greater than line 23 (tax due), enter the difference (overpayment) here.

Line 26. Enter the amount of the overpayment that you want applied to your next monthly or quarterly return. Treasury will notify you when your credit is available.

Line 27. Enter the amount of overpayment from line 25 you want refunded to you. Refunds will not be made in amounts of less than \$1.

Line 28. If line 24 (tax paid) is less than line 23 (tax due), enter the additional tax due. Pay any amount \$1 or over with this return.

Line 29. If your return is late, compute the penalty and interest due. If no tax is due on line 28, the penalty is \$10 per day to a maximum of \$400.

If you have a tax due on line 28, the penalty is as follows:

- For the first month or part of a month, the penalty is \$10 or 5 percent of the tax (line 28), whichever is greater.
- Another 5 percent is due for each additional month the return is not filed or tax is not paid.
- Maximum penalty is 50 percent of tax due.
- Interest is due at the rate of 1 percent above the prime interest rate from the day the tax is due until it is paid. (The prime rate will be adjusted January 1 and July 1.)

Line 30. Amount due with this return. Add lines 28 and 29. Make checks payable to the "State of Michigan." Please write your account number on your check or money order. Do not pay if the amount due is less than \$1.

Simplified Instructions for Filers With No Deductions

If you file just once a year (no quarterly or monthly payments) and have no allowable deductions, use these instructions to complete your return faster.

Not registered for Sales or Use? Skip to step 9.

- Step 1:** Complete lines 1 - 4.
- Step 2:** Enter the amount from line 4 on line 6.
- Step 3:** Multiply the amount on line 4 by the tax rate (usually 6 percent), and enter the result on line 8.
- Step 4:** Enter on line 9 any amount you collected in excess of line 8. For example, if you entered \$40 on line 8 but actually collected \$50, enter \$10 on line 9.
- Step 5:** Add lines 8 and 9 and enter on line 10.
- Step 6:** Line 11 is your discount amount. You are eligible for a discount if you pay the tax due by February 28th. Use Chart 3 on page 25 to figure your discount and enter it on line 11.
- If you were only open part of the year, multiply the number of months you were open by \$6. Compare that against the discount amount you figured in Chart 3. Enter the smaller of these two numbers on your worksheet line 11.
- Step 7:** If you are registered for sales tax, enter \$1 on line 13.

- Step 8:** Unless you paid tax during the year, line 14 should be zero.
- Step 9:** If you bought any goods during the year from an out-of-state vendor and did not pay sales tax on them or if you took items from inventory for personal or business use, complete lines 15 - 18. See page 3 for more information about the use tax.
- Step 10:** If you have employees, complete lines 19 - 22. If you have no employees, enter zero on line 22.
- Step 11: Summary**
Complete lines 23 and 24. Enter the difference on line 28. If you are paying late, enter any penalty or interest due on line 29 and total your amount due on line 30.
- Step 12:** Transfer the information from your worksheet to your return. Keep your worksheet for your records.

Make your check payable to the State of Michigan. Mail your return and check to:

**Michigan Department of Treasury
Lansing, MI 48922**

Chart 3

<u><i>If your tax due is less than \$108</i></u>	<u><i>If your tax due is \$108 or more</i></u>
<p>Amount of tax due \$ _____</p> <p style="text-align: right;">x .6667</p> <p>Discount Amount = \$ _____</p> <p>Enter on worksheet line 11</p>	<p>Enter \$72 on worksheet line 11.</p>

Revenue Administrative Bulletins

Call 1-800-FORM-2-ME (367-6263) to request a bulletin.

<u>Number</u>	<u>Title</u>
1987-8	Sales and Use Tax - Purchases Made with Federal Food Stamps
1988-14	Industrial Processing: 1987 Amendments to the Sales and Use Tax Acts
1988-32	Sales Tax Exemption and Single Business Tax Credit for High Technology Businesses
1988-33	Newspaper Supplements
1988-34	Drop Shipments
1988-35	Carpeting
1988-39	Lessors
1988-40	Automotive Emissions Testing
1988-41	Computer Software
1988-42	Catered Meals
1989-34	Issuance of Bulletins and Letter Rulings
1989-38	Officer Liability
1989-39	Interpretation of Terms; Disclosure of Tax Return Information
1989-56	Taxability of Dry Hole or Dry Well Casing for Oil and Gas Well Drilling Operations
1989-61	Revised Bad Debt Guidelines
1989-64	Federal Credit Unions and Federal Home Loan Banks
1989-65	Sales and Use Tax Exemption for Commercial Radio and Television Broadcasters
1990-2	Storage Facilities
1990-4	Use Tax Base for Vehicles, Aircraft, Watercraft, Mobile Homes, Off-Road Vehicles, and Snowmobiles
1990-15	Sales of Automobiles by Leasing Companies and Other Sellers Not Licensed by Secretary of State
1990-17	Privately Printed Tax Returns: Requirement and Permissible Uses
1990-24	Sales and Use Tax Guidelines for Veterinarians
1990-31	Exemption for Foreign Diplomatic Personnel
1996-6	Sales and Use Tax Exemptions and Requirements
1990-33	Environmental Protection Regulatory Fee
1998-4	Limited Use Tax Exemption on the Transfers of Motor Vehicles, Aircraft, Watercraft, Mobile Homes, Off-Road Vehicles, and Snowmobiles Among Relatives and Others
1991-1	Use Tax Exemption on Transfer of a Vehicle, ORV, Mobile Home, Aircraft, Snowmobile, or Watercraft to or from a Business
1991-11	Agricultural Production Amendments
1991-15	Sales and Use Taxation in the Construction Industry
1991-18	Food for Human Consumption
1991-19	Tax Base Used in Determining Sales Tax Liability on Food and Beverages Served at Fundraising Events
1991-20	Payment of Sales Tax by Mobile Home Dealers
1992-1	Sales and Use Taxation of Energy Supplied to Public Assistance Recipients
1993-1	Disclosure of Tax Return Information; Subpoenas, Court Orders and Search Warrants
1993-3	Sales and Use Taxation of Prescription Drugs
1993-5	Use Tax Base of Tangible Personal Property Affixed to Real Estate by a Manufacturer/Contractor
1993-6	Sales and Use Taxes - Road Treatments
1993-7	Sales and Use Tax Treatment of Delivery Services Provided by Retailers
1993-8	Sales and Use Taxes - Interstate Commerce Carriers
1993-10	Enterprise Zone Act Sales and Use Tax Exemptions and Single Business Tax Credit
1993-14	Credit or Refund of Overpayment of Taxes or Credits in Excess of Tax Due and Applicable Interest
1993-15	Statute of Limitations to Collect an Assessment
1994-1	Challenge of Assessment, Decision or Order Limited by Statute
1994-3	Sales and Use Tax Application for Real Property Construction Contracts Offered/Made Before March 15, 1994 and Accepted Before June 15, 1994, and Bona Fide Sales or Lease Agreements Made Before March 15, 1994
1994-4	Notice of Change of Prepaid Gasoline Sales Tax Rate
1994-5	Sales Tax to be Applied Based Upon Delivery Date
1994-7	Use Tax Rate to be Applied to Leases Spanning the May 1, 1994 Rate Increase from 4% to 6%
1994-8	Sales and Use Taxes - Residential Utilities
1995-1	Sales and Use Tax Guidelines for Distinguishing Between the Sale of a Service and the Sale of Tangible Personal Property
1995-3	Sales and Use Tax -- Nonprofit Entities
1995-4	Penalty Provisions
1995-6	Effect of Coupons, Rebates and Discounts on the Sales Tax Base
1995-9	Sales Tax Refund Procedure for Motor Vehicle Dealers and Others Who Pay Sales Tax to the Secretary of State and for Motor Vehicle Manufacturers Under the "Lemon Law"
1996-6	Sales and Use Tax Exemptions and Requirements
1997-1	Sales and Use Tax Exemption for Commercial Radio and Television Broadcasters
1998-2	Interest Rates

Single Business Tax Estimate

Single business tax is due only if you expect your adjusted gross receipts to be more than \$250,000 for the tax year. As a convenience to taxpayers, you may pay your estimated single business tax (SBT) with your sales, use and withholding (SUW) taxes return. If you choose this option, you need to file only one form and write one check for all the taxes you pay. If you regularly use your SUW return to make SBT payments, we will not send you personalized SBT estimate forms.

Who must file?

If you expect your annual SBT liability to exceed \$600, you must make estimated payments. You may make your payments with either of these two returns:

Single Business Tax Quarterly Return (C-8002), or Combined Return for Business Taxes (C-3200).

How much should I pay?

Estimate your payment using one of the following methods:

- 1 percent of gross receipts for the period, or
- 25 percent (quarterly) or 8.33 percent (monthly) of your preceding year's single business tax liability (only if preceding year's tax liability is less than \$20,000), or
- 25 percent (quarterly) or 8.33 percent (monthly) of your estimated single business tax for the year, or
- single business tax computed on the actual tax base of the period.

Enter this amount on line 21 of the monthly worksheet in this booklet.

No interest will be charged if payments are made on time and:

- (a) the sum of the estimated payments equals at least 85 percent of your annual liability, and the amount of each payment reasonably approximates the tax liability incurred during the period; or
- (b) the sum of the estimated payments equals at least 1 percent of your gross receipts for the tax year, and the amount of each payment reasonably approximates the tax liability incurred during that period; or
- (c) the sum of the four (or 12 if filing monthly) estimated payments equals your previous year's tax liability and your previous year's liability was \$20,000 or less.

How do I report these payments?

Regardless of which form you use to file estimated single business tax payments, report *all* SBT estimate payments on your annual return. An annual return is required only from taxpayers whose apportioned gross receipts (plus recapture of the capital acquisition deduction) exceed \$250,000. If your gross receipts are below this filing requirement, but you made estimated payments during the tax year, file a return to claim a refund of your payments.

For more information, see the single business tax instruction book, or call 517-373-8030 (SBT only).

Abandoned and Unclaimed Property

Michigan's Uniform Unclaimed Property Act was created to protect unclaimed property and return it to its true owners.

Who must report?

Every individual, partnership or corporation who has property belonging to someone whose last known address is in Michigan must report. If the owner's last known address is in another state or country and the holder does not report under the provisions of that state or country, then report those interests to Michigan.

What must be reported?

Report intangible property like cash, checks, drafts, deposits, interest, stocks, dividends and unpaid wages.

Report tangible property like the contents from safe deposit boxes.

How long should I keep property before reporting it?

You must report all property in your custody that belongs to someone else and has gone unclaimed for five years. Different properties have different dormancy periods. Contact the Unclaimed Property Division for dormancy periods for specific types of property.

What if I have nothing to report?

If you received a *Manual for Reporting Unclaimed Property*, please file the *Holder's Negative Report* to avoid a follow-up letter. If you didn't receive the manual and have nothing to report, you are not required to notify us.

When do I file?

Your report is due by December 31 and must contain all items considered unclaimed as of June 30. You must enclose payment with the report to cover the amount reported. If you have unclaimed property that should be reported and fail to pay or deliver it to the State of Michigan, you may be liable for interest at the current monthly rate of 1 percentage point above the adjusted prime rate on the value of the property. There are also civil penalties that may apply for not filing.

Need more information? Call...

Unclaimed Property Division
Michigan Department of Treasury
Lansing, MI 48922
517-335-4327 (UPD only).

Or visit Treasury's web site at:
www.treas.state.mi.us

Treasury Offices

DETROIT, 48226

State of Michigan Plaza Building
1200 6th St., 2nd Floor, N. Tower
(open 8-5)

ESCANABA, 49829

State Office Building, Room 7
305 Ludington St.
(open 8 - 12 only)

FLINT, 48502

State Office Building, 7th Floor
125 E. Union St.
(open 8 - 12 only)

GRAND RAPIDS, 49503

State Office Building, 3rd Floor
350 Ottawa St., NW
(open 8-5)

KALAMAZOO, 49005-0286

535 S. Burdick St., Rm. 220
(closed 12 - 1)

LANSING, 48922

Treasury Building
430 W. Allegan St.
(open 8-5)

PONTIAC, 48342

100 N. Saginaw St.,
Upper Level
(open 8-5)

SAGINAW, 48607

State Office Building,
4th Floor
411-I E. Genesee St.
(open 8 - 12 only)

TRAVERSE CITY, 49684

701 S. Elmwood Ave.,
Box 14
(open 8 - 12 only)

Index

Unclaimed property information	25
Annual filing, instructions	18
Credit forward	5
Discount voucher calculation	7
Discount voucher instructions	9
Due dates	5
Gas retailers and wholesalers	5
General information	3
Phone numbers	2
Monthly or quarterly filing	6
Quitting a business	5
Return sample and instructions	9
Revenue Administrative Bulletins	20
Seasonal taxpayers	5
Selling a business	5
Single business tax estimates	25
W-2 magnetic reporting	28
Who must register and file	3

Tell Us What You Think

Your comments have always made a difference in the way we prepare our formsets and instructions. If you have comments or ideas about how we can improve these instructions, please call the main office at 517-373-3190 or write to us at SUW, Michigan Department of Treasury, Lansing, MI 48922. Thank you.

www.treas.state.mi.us

Michigan Department of Treasury
395 (Formerly C-3068, Rev. 10/97)

This form is issued under authority of
P.A. 167 of 1933, as amended.

MICHIGAN 6% SALES TAX COLLECTION SCHEDULE

AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX
.01 - .10	.00	8.59 - 8.74	.52	17.25 - 17.41	1.04
.11 - .24	.01	8.75 - 8.91	.53	17.42 - 17.58	1.05
.25 - .41	.02	8.92 - 9.08	.54	17.59 - 17.74	1.06
.42 - .58	.03	9.09 - 9.24	.55	17.75 - 17.91	1.07
.59 - .74	.04	9.25 - 9.41	.56	17.92 - 18.08	1.08
.75 - .91	.05	9.42 - 9.58	.57	18.09 - 18.24	1.09
.92 - 1.08	.06	9.59 - 9.74	.58	18.25 - 18.41	1.10
1.09 - 1.24	.07	9.75 - 9.91	.59	18.42 - 18.58	1.11
1.25 - 1.41	.08	9.92 - 10.08	.60	18.59 - 18.74	1.12
1.42 - 1.58	.09	10.09 - 10.24	.61	18.75 - 18.91	1.13
1.59 - 1.74	.10	10.25 - 10.41	.62	18.92 - 19.08	1.14
1.75 - 1.91	.11	10.42 - 10.58	.63	19.09 - 19.24	1.15
1.92 - 2.08	.12	10.59 - 10.74	.64	19.25 - 19.41	1.16
2.09 - 2.24	.13	10.75 - 10.91	.65	19.42 - 19.58	1.17
2.25 - 2.41	.14	10.92 - 11.08	.66	19.59 - 19.74	1.18
2.42 - 2.58	.15	11.09 - 11.24	.67	19.75 - 19.91	1.19
2.59 - 2.74	.16	11.25 - 11.41	.68	19.92 - 20.08	1.20
2.75 - 2.91	.17	11.42 - 11.58	.69	20.09 - 20.24	1.21
2.92 - 3.08	.18	11.59 - 11.74	.70	20.25 - 20.41	1.22
3.09 - 3.24	.19	11.75 - 11.91	.71	20.42 - 20.58	1.23
3.25 - 3.41	.20	11.92 - 12.08	.72	20.59 - 20.74	1.24
3.42 - 3.58	.21	12.09 - 12.24	.73	20.75 - 20.91	1.25
3.59 - 3.74	.22	12.25 - 12.41	.74	20.92 - 21.08	1.26
3.75 - 3.91	.23	12.42 - 12.58	.75	21.09 - 21.24	1.27
3.92 - 4.08	.24	12.59 - 12.74	.76	21.25 - 21.41	1.28
4.09 - 4.24	.25	12.75 - 12.91	.77	21.42 - 21.58	1.29
4.25 - 4.41	.26	12.92 - 13.08	.78	21.59 - 21.74	1.30
4.42 - 4.58	.27	13.09 - 13.24	.79	21.75 - 21.91	1.31
4.59 - 4.74	.28	13.25 - 13.41	.80	21.92 - 22.08	1.32
4.75 - 4.91	.29	13.42 - 13.58	.81	22.09 - 22.24	1.33
4.92 - 5.08	.30	13.59 - 13.74	.82	22.25 - 22.41	1.34
5.09 - 5.24	.31	13.75 - 13.91	.83	22.42 - 22.58	1.35
5.25 - 5.41	.32	13.92 - 14.08	.84	22.59 - 22.74	1.36
5.42 - 5.58	.33	14.09 - 14.24	.85	22.75 - 22.91	1.37
5.59 - 5.74	.34	14.25 - 14.41	.86	22.92 - 23.08	1.38
5.75 - 5.91	.35	14.42 - 14.58	.87	23.09 - 23.24	1.39
5.92 - 6.08	.36	14.59 - 14.74	.88	23.25 - 23.41	1.40
6.09 - 6.24	.37	14.75 - 14.91	.89	23.42 - 23.58	1.41
6.25 - 6.41	.38	14.92 - 15.08	.90	23.59 - 23.74	1.42
6.42 - 6.58	.39	15.09 - 15.24	.91	23.75 - 23.91	1.43
6.59 - 6.74	.40	15.25 - 15.41	.92	23.92 - 24.08	1.44
6.75 - 6.91	.41	15.42 - 15.58	.93	24.09 - 24.24	1.45
6.92 - 7.08	.42	15.59 - 15.74	.94	24.25 - 24.41	1.46
7.09 - 7.24	.43	15.75 - 15.91	.95	24.42 - 24.58	1.47
7.25 - 7.41	.44	15.92 - 16.08	.96	24.59 - 24.74	1.48
7.42 - 7.58	.45	16.09 - 16.24	.97	24.75 - 24.91	1.49
7.59 - 7.74	.46	16.25 - 16.41	.98	24.92 - 25.08	1.50
7.75 - 7.91	.47	16.42 - 16.58	.99	25.09 - 25.24	1.51
7.92 - 8.08	.48	16.59 - 16.74	1.00	25.25 - 25.41	1.52
8.09 - 8.24	.49	16.75 - 16.91	1.01	25.42 - 25.58	1.53
8.25 - 8.41	.50	16.92 - 17.08	1.02	25.59 - 25.74	1.54
8.42 - 8.58	.51	17.09 - 17.24	1.03	25.75 - 25.91	1.55

* On each further addition of 16.67¢ to the selling price, one additional cent may be collected.